

LEGISLATURE OF THE STATE OF IDAHO  
Sixtieth Legislature Second Regular Session - 2010

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 513

BY REVENUE AND TAXATION COMMITTEE

1 AN ACT  
2 RELATING TO TAXES; AMENDING SECTION 63-3622FF, IDAHO CODE, TO DELETE  
3 UNNECESSARY VERBIAGE AND TO PROVIDE THAT PURCHASES MADE WITH COUPONS  
4 ISSUED UNDER THE FEDERAL FOOD, CONSERVATION, AND ENERGY ACT OF 2008 ARE  
5 EXEMPT FROM SPECIFIED TAXES; AND DECLARING AN EMERGENCY

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Section 63-3622FF, Idaho Code, be, and the same is  
8 hereby amended to read as follows:

9 63-3622FF. PURCHASES MADE WITH FEDERAL FOOD STAMPS -- FEDERAL FOOD,  
10 CONSERVATION AND ENERGY ACT COUPONS. Commencing October 1, 1987, p  
11 of food made with coupons issued under the federal food stamp act of 1977 and  
12 the food security act of 1985, and purchases of food made with coupons issued  
13 under the federal food, conservation, and energy act of 2008 (P. L. 110-246,  
14 122 Stat. 1651 (2008), also known as the Farm Bill of 2008), are exempt from  
15 the taxes imposed by chapter 36, title 63, Idaho Code, and are exempt from the  
16 taxes that may be imposed on such purchases under the provisions of sections  
17 50-1043 through 50-1049, Idaho Code.

18 SECTION 2. An emergency existing therefor, which emergency is hereby  
19 declared to exist, this act shall be in full force and effect on and after its  
20 passage and approval.